

December 16, 2002

Ashley T. Wiltshire, Jr.
Executive Director
Legal Aid Society of Middle Tennessee
and the Cumberlands
211 Union Street, Suite 800
Nashville, Tennessee 37201

Dear Mr. Wiltshire:

Enclosed is our final audit report on Legal Aid Society of Middle Tennessee and the Cumberlands compliance with the program integrity requirements of 45 CFR Part 1610. Your comments on the draft report are included as Appendix I. The final report contains no recommendations because you corrected the only problem the audit disclosed.

A copy of this report is also being sent to the Chair of the Board of Directors of your program and to LSC management.

Thank you and all the staff for the cooperation extended to the audit team. Please contact David Young at 202 336-8837 or me at 202 336-8869 if you have any questions.

Sincerely,

Leonard J. Koczur
Acting Inspector General

Enclosure

cc: Legal Services Corporation
Randi Youells, Vice President for Programs